

**Active Installations – Environmental Closure Requirements (Non-DERP funds)-  
(Incurred on or *PRIOR* to 30 September 1997)**

Environmental liability associated with the future closure of facilities on active installations that have environmental closure requirements and were placed into service on or prior to 30 September 1997. Examples could include the future costs associated with closing a solid waste landfill, or closure requirements associated with treatment, storage and disposal facilities, and open burn – open detonation sites. The total estimate for environmental closure requirements should include both closure and post closure costs.

**Active Installations – Environmental Corrective Action (Non-DERP funds)**

An environmental liability associated with corrective actions such as those conducted under the Resource Conservation and Recovery Act or similar regulations.

**Active Installations – Environmental Response at Active Ranges (Non-DERP funds)**

An environmental liability associated with a requirement to conduct an environmental response at an identified site based on site level investigation and characterization, which determines that there is contamination present on the surface, in the soil or in the groundwater that creates an imminent and substantial endangerment to the public health and welfare or to the environment.

**Active Installations – Other (Non-DERP funds)**

Environmental liabilities such as Polychlorinated Biphenyls (PCB) removal, replacement, retrofill, and/or disposal per Toxic Substance Control Act (TSCA) regulations.

**Beginning Balance**

The beginning balance is equal to the ending balance reported in the prior fiscal year. This field is automatically populated. If the beginning balance is incorrect, adjustments should be reported in the “prior period adjustment” column. The beginning balance for Environmental Closure Requirements is the beginning total for both estimated closure and post closure cost.

**Additions**

This amount is an adjustment to the beginning total closure and post closure cost. The dollar value of increases to the estimated liability during the current fiscal year to date due to new sites, new technology, inflation, improved estimate, etc.

**Deletions**

This amount is an adjustment to the beginning total closure and post closure cost. The dollar value of payments for environmental liabilities or decreases to the estimated liability during the current fiscal year to date due to new technology, improved estimate, etc.

**Revaluations**

The dollar value of changes within environmental costs (after 30 September 1997), due to changes in estimates, policy changes, etc.

**Prior Period Adjustments**

This amount is an adjustment to the beginning total closure and post closure cost. The dollar value of changes in environmental liabilities due to correction of error(s) in prior reporting period. If data is entered in this field, an explanation in the narrative section is required.

**Ending Balance**

This field is automatically calculated after the form is saved.

**Current Liability**

The amount to be paid (executed) within the next 12 months from the end of the current reporting period.

**Non-Current Liability**

The liability that will not be paid within 12 months from the end of the current reporting period (the difference between the ending balance and the current amount). This field is automatically calculated after the form is saved.

**Narrative Requirement**

Rather than just explaining the 10% variance, please provide an explanation of what makes up the additions, deletions and PPA (if any). This will help build a trail that will explain changes, regardless of whether or not the change was greater than 10%.

Disclose how much of the ending balance is estimated to be for BRAC V

**Active Installations – Environmental Closure Requirements (Non-DERP funds) - (Incurred AFTER 30 September 1997)**

Environmental liability associated with the future closure of facilities on active installations that have environmental closure requirements and were placed into service after 30 September 1997. Examples could include the future costs associated with closing a solid waste landfill, or closure requirements associated with treatment, storage and disposal facilities, and open burn – open detonation sites. The total estimate for environmental closure requirements should include both closure and post closure costs.

**Beginning Balance**

The beginning balance is equal to the ending balance reported in the prior fiscal year. This field is automatically populated. If the beginning balance is incorrect, adjustments should be reported in the “prior period adjustment” column. The beginning balance for Environmental Closure Requirements is the beginning total for both estimated closure and post closure cost.

**Additions**

This amount is an adjustment to the beginning balance which captures increases to new sites, new technology, inflation, improved estimate, etc. placed in service after 30 September 1997.

**Deletions**

This amount is an adjustment to the beginning balance which captures decreases to sites, new technology, inflation, improved estimate, etc. placed in service after 30 September 1997.

**Revaluations**

The dollar value of changes within environmental costs (after 30 September 1997), due to changes in estimates, policy changes, etc.

**Prior Period Adjustments**

This amount is an adjustment to the beginning balance. The dollar value of changes in environmental costs due to correction of error(s) from prior reporting period. If data is entered in this field, an explanation in the narrative section is required.

**Ending Balance**

This field is automatically calculated after the form is saved.

**Current Liability**

The amount to be paid (executed) within the next 12 months from the end of the current reporting period.

**Non-Current Liability**

The liability that will not be paid within 12 months from the end of the current reporting period (the difference between the ending balance and the current amount). This field is automatically calculated after the form is saved.

**Unrecognized Portion of Total Closure Cost / Liability**

Represents the amount expected to be accrued in the future.

**Narrative Requirement**

Rather than just explaining the 10% variance, please provide an explanation of what makes up the additions, deletions and PPA (if any). This will help build a trail that will explain changes, regardless of whether or not the change was greater than 10%.

Disclose how much of the ending balance is estimated to be for BRAC V